

**EXHIBIT 59**

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
HOLTSVILLE, NY 00501

DATE OF THIS NOTICE: 01-04-93  
NUMBER OF THIS NOTICE: CP 575 H  
EMPLOYER IDENTIFICATION NUMBER: [REDACTED]  
FORM: TELE-TIN TAX PERIOD: 12  
1916808778 B

FOR ASSISTANCE PLEASE  
WRITE TO US AT:

INTERNAL REVENUE SERVICE  
HOLTSVILLE NY 00501

BE SURE TO ATTACH THE  
BOTTOM PART OF NOTICE

OR YOU MAY CALL US AT:

732-0100 BX., MAN.  
596-3770 ST. ISLAND  
1-800-829-1040 OTHER NY

TAX FORMS YOU MUST FILE:

1065

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Tele-TIN phone call. The Employer Identification Number (EIN) assigned to you is shown above. It will be used to identify your business account, tax returns and documents, even if you don't have employees.

1. Keep a copy of the number in your permanent records.
2. Use your name and the number exactly as shown above on all Federal tax forms.
3. Use the number on all tax payments and tax-related correspondence or documents.

Using a variation of your name or number may result in delays or errors in posting payments to your account. It also could result in the assignment of more than one Employer Identification Number.

We have established the filing requirements and tax period shown above for your account based upon the information provided. If you need help to determine your required tax year, get publication 538, Accounting Periods and Methods, which is available at most IRS offices.

If you haven't done so, please send your completed Form SS-4, Application for Employer Identification Number, to the service center address shown above. Be sure it's properly signed and dated. Also be sure your EIN shown at the top of this notice is written in the upper right-hand corner of the form.

Thank you for your cooperation.

Keep this part for your records.

CP 575 H (Rev. 8-90)

Only return this part with your correspondence if you have any questions so we may identify your account. Please correct any errors in your name or address.

CP 575 H

1916808778

YOUR TELEPHONE NUMBER BEST TIME TO CALL  
( )

DATE OF THIS NOTICE: 01-04-93  
EMPLOYER IDENTIFICATION NUMBER: [REDACTED]  
FORM NUMBER: TELE-TIN  
TAX PERIOD: 12

INTERNAL REVENUE SERVICE  
HOLTSVILLE NY 00501

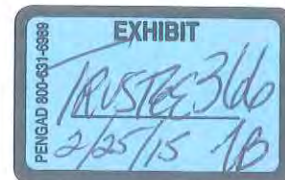
ASCOT PARTNERS L P  
MERKIN EZRA GEN PTR  
450 PARK AVE STE 3201  
NEW YORK NY 10022

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GCC-NYAG 0027492

BS00305716





**Form SS-4**  
(Rev. April 1991)  
Department of the Treasury  
Internal Revenue Service

**Application for Employer Identification Number**  
(For use by employers and others. Please read the attached instructions before completing this form.)

EIN [REDACTED]

OMB No. 1545-0003  
Expires 4-30-94

Please type or print clearly.

1 Name of applicant (True legal name) (See instructions.) Ascot Partners, L.P.

2 Trade name of business, if different from name in line 1 \_\_\_\_\_

3 Executor, trustee, "care of" name \_\_\_\_\_

4a Mailing address (street address) (room, apt., or suite no.)  
450 Park Ave. #3201

5a Address of business (See instructions.) \_\_\_\_\_

4b City, state, and ZIP code  
New York NY 10022

5b City, state, and ZIP code \_\_\_\_\_

6 County and state where principal business is located  
New York New York

7 Name of principal officer, grantor, or general partner (See instructions.) J. Ezra Merkin

8a Type of entity (Check only one box.) (See instructions.)

☐ Individual SSN \_\_\_\_\_ ☐ Estate \_\_\_\_\_ ☐ Trust \_\_\_\_\_

☐ REMIC \_\_\_\_\_ ☐ Plan administrator SSN \_\_\_\_\_ ☒ Partnership \_\_\_\_\_

☐ State/local government \_\_\_\_\_ ☐ Personal service corp. \_\_\_\_\_ ☐ Other corporation (specify) \_\_\_\_\_

☐ State/local government \_\_\_\_\_ ☐ National guard \_\_\_\_\_ ☐ Federal government/military \_\_\_\_\_ ☐ Church or church controlled organization \_\_\_\_\_

☐ Other nonprofit organization (specify) \_\_\_\_\_ If nonprofit organization enter GEN (if applicable) \_\_\_\_\_

☐ Other (specify) \_\_\_\_\_

8b If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated Foreign country \_\_\_\_\_ State \_\_\_\_\_

9 Reason for applying (Check only one box.)

☒ Started new business ☐ Changed type of organization (specify) \_\_\_\_\_

☐ Hired employees ☐ Purchased going business \_\_\_\_\_

☐ Created a pension plan (specify type) \_\_\_\_\_ ☐ Created a trust (specify) \_\_\_\_\_

☐ Banking purpose (specify) \_\_\_\_\_ ☐ Other (specify) \_\_\_\_\_

10 Date business started or acquired (Mo., day, year) (See instructions.) 12/31/92

11 Enter closing month of accounting year. (See instructions.) December

12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) \_\_\_\_\_ No Employees

13 Enter highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "0."

Nonagricultural 0 Agricultural 0 Household 0

14 Principal activity (See instructions.) Investments

15 Is the principal business activity manufacturing? ☐ Yes ☒ No

If "Yes," principal product and raw material used \_\_\_\_\_

16 To whom are most of the products or services sold? Please check the appropriate box.

☒ Public (retail) ☐ Business (wholesale) ☐ N/A

☐ Other (specify) Accredited Investors

17a Has the applicant ever applied for an identification number for this or any other business? ☐ Yes ☒ No

Note: If "Yes," please complete lines 17b and 17c.

17b If you checked the "Yes" box in line 17a, give applicant's true name and trade name, if different than name shown on prior application.

True name \_\_\_\_\_ Trade name \_\_\_\_\_

17c Enter approximate date, city, and state where the application was filed and the previous employer identification number if known.

Approximate date when filed (Mo., day, year) \_\_\_\_\_ City and state where filed \_\_\_\_\_ Previous EIN \_\_\_\_\_

Under penalties of perjury I declare that I have examined this application and to the best of my knowledge and belief it is true, correct, and complete.

Name and title (Please type or print clearly.) J. Ezra Merkin - General Partner Telephone number (include area code) 212-838-7200

Signature J. Ezra Merkin Date 12/23/92

Note: Do not write below this line. For official use only.

Please leave blank \_\_\_\_\_

Geo. \_\_\_\_\_ Ind. \_\_\_\_\_ Class \_\_\_\_\_ Size \_\_\_\_\_ Reason for applying \_\_\_\_\_

For Paperwork Reduction Act Notice, see attached instructions. Cat. No. 18055N Form SS-4 (Rev. 4-91)

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VICTOR

KEITY & ROTH

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12/22/92 10:49

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516-447-4955

516-447-4991  
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STATUS OF DOCUMENTATION 1/1/93		POTENTIAL INVESTOR		AMOUNT	MONEY REC'D	SUBSCRIPTN DOCS REC'D	MADOFF TRANSFER AUTHORIZE REC'D	LIQUIDATION AND FEE AUTHORIZE REC'D
ASCOT L.P.:		GABRIEL CAPITAL		\$25,175,800.00	NA	OK	X	OK
				\$1,454,400.00	NA			
		ERIC BRUELL TRUST - GREGORY		\$838,400.00	NA	X		
				\$838,400.00	NA	X		
		MANNY WEISS		\$3,091,200.00	NA			
				\$500,000.00	X	X	NA	NA
				\$500,000.00	X	X	NA	NA
		LYNTON		\$2,088,100.00	X	X	NA	NA
		GERI FABRIKANT		\$250,000.00		X	NA	NA
		YESHIVAU (YUEF)		\$5,000,000.00		X	NA	NA
		MARY THOMAJAN		\$750,000.00		X	NA	NA
				-----				
				\$40,486,300.00				

CAPITAL CHANGES 1/1/93		POTENTIAL INVESTOR		AMOUNT				
ASCOT LTD:		ARIEL FUND		\$34,264,600.00	NA	OK	X	OK
		LANGHAM		\$2,002,400.00	NA	X	X	X
		EBRO		\$3,820,400.00	NA	X	X	OK
				\$5,672,000.00	NA	X	X	X
		DUNRAVEN		\$2,889,700.00	NA	X	X	X
				\$5,353,400.00	NA			
				\$3,207,200.00	NA	X	X	
				\$2,138,000.00	NA			
		ASCOT LTD.:						
		DARCHY NOAM		\$9,058,250.00	NA	NA	NA	X
		KESTENBAUM		\$522,050.00	NA	NA	NA	
				\$2,088,100.00	NA	NA	NA	
		DANIEL DREYFUS		\$786,000.00			NA	NA
				-----				
				\$71,802,100.00				

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30- Nov-92											
TRADING REVENUES SUMMARY OF ACCOUNT ALLOCATIONS											
	1/1/92 CAPITAL	3/31/11 1992 CAPITAL	7/1/92 CAPITAL	9/1/92 CAPITAL	9/21/92 CAPITAL	11/20/92 CAPITAL	TOTAL CONTRIBUTIONS	YEAR TO DATE TRADING REVENUES	TOTAL EQUITY	RETURNS YTD	ANNUALZD
MADOFF - AF & AFS	\$24,800,970	\$2,590,000	(\$5,314,000)		\$3,954,703	\$4,039,000	\$30,070,673	\$4,193,927	\$34,264,600		
MADOFF - AC	\$10,555,893	\$1,110,000	\$5,314,000		\$2,957,922	\$2,961,000	\$22,898,615	\$2,277,185	\$25,175,800		
MADOFF - SHALVAH	\$11,387,633				(\$7,221,891)		(\$1,335,690)	\$1,335,690	(\$0)		17.24%
MADOFF - LANG	\$1,729,157						\$1,729,157	\$273,243	\$2,002,400		15.80%
MADOFF - EBRO	\$3,298,881						\$3,299,881	\$520,519	\$3,820,400		15.77%
MADOFF - [REDACTED]	\$2,500,000	\$2,500,000					\$5,000,000	\$672,000	\$5,672,000		17.01%
MADOFF - [REDACTED]	\$2,500,000						\$2,500,000	\$389,700	\$2,889,700		
MADOFF - ASCOT	\$4,000,000	\$4,000,000		\$2,500,000			\$10,500,000	\$1,168,400	\$11,668,400		
TOTAL MADOFF	\$60,773,234	\$10,200,000	\$0	(\$3,001,522)	(\$309,066)	\$7,000,000	\$74,662,646	\$10,830,654	\$85,493,300		
MADOFF - [REDACTED]		\$1,500,000					\$1,500,000	\$176,800	\$1,676,800	11.79%	15.72%
MADOFF - HIRSCH		\$1,300,000					\$1,300,000	\$154,400	\$1,454,400	11.88%	15.84%
MADOFF - DUNRAVEN			\$5,000,000				\$5,000,000	\$353,400	\$5,353,400	7.07%	16.96%
MADOFF - WRS		\$2,000,000					\$3,000,000	\$207,200	\$3,207,200	6.91%	16.59%
MADOFF - CD		\$2,000,000					\$2,000,000	\$138,000	\$2,138,000	6.90%	16.56%
MADOFF - MHW				\$3,000,000			\$3,000,000	\$91,200	\$3,091,200	3.04%	12.16%
	\$0	\$2,800,000	\$10,000,000	\$3,000,000	\$0	\$0	\$15,800,000	\$1,121,000	\$16,921,000		
	\$60,773,234	\$13,000,000	\$10,000,000	(\$1,522)	(\$309,066)	\$7,000,000	\$90,482,646	\$11,951,654	\$102,414,300		

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MADOFF & COMPANY  
SUMMARY OF ACCOUNT ALLOCATIONS

30- Nov- 92

	TOTAL 1992 CONTRIBUTIONS	YEAR TO DATE TRADING REVENUES	TOTAL EQUITY NOV 30, 1992	CHANGES JAN 1, 1992	ESTIMATED TOTAL EQUITY JAN 1, 1992
----- FOREIGN - ASCOT LTD: -----					
MADOFF - ARIEL	\$30,070,673	\$4,193,927	\$34,264,600		\$34,264,600
MADOFF - SHALVAH	(\$1,335,680)	\$1,335,680	(\$0)		(\$0)
MADOFF - LANG	\$1,729,157	\$273,243	\$2,002,400		\$2,002,400
MADOFF - FBRO	\$3,299,881	\$520,519	\$3,820,400		\$3,820,400
MADOFF - [REDACTED]	\$5,000,000	\$672,000	\$5,672,000		\$5,672,000
MADOFF - HEATON	\$2,500,000	\$389,700	\$2,889,700		\$2,889,700
MADOFF - ASCOT LTD	\$10,500,000	\$1,168,400	\$11,668,400	(\$2,088,100)	\$9,580,300
MADOFF - DUNRAVEN	\$5,000,000	\$353,400	\$5,353,400		\$5,353,400
MADOFF - [REDACTED]	\$3,000,000	\$207,200	\$3,207,200		\$3,207,200
MADOFF - [REDACTED]	\$2,000,000	\$138,000	\$2,138,000		\$2,138,000
ASCOT LTD TOTAL	\$61,764,031	\$9,252,069	\$71,016,100	(\$2,088,100)	\$68,928,000

US DOMESTIC - ASCOT LTD:

MADOFF - GABRIEL	\$22,898,615	\$2,277,185	\$25,175,800		\$25,175,800
MADOFF - [REDACTED]	\$1,500,000	\$176,800	\$1,676,800		\$1,676,800
MADOFF - HIRSCH	\$1,300,000	\$154,400	\$1,454,400		\$1,454,400
MADOFF - MHW	\$3,000,000	\$91,200	\$3,091,200		\$3,091,200
MADOFF - PACK		\$0	\$0	\$500,000	\$500,000
MADOFF - [REDACTED]		\$0	\$0		\$0
MADOFF - [REDACTED]		\$0	\$0	\$2,088,100	\$2,088,100
ASCOT LP TOTAL	\$28,698,615	\$2,699,585	\$31,398,200	\$2,588,100	\$33,986,300
MADOFF TOTAL	\$90,462,646	\$11,951,654	\$102,414,300	\$500,000	\$102,914,300

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BS00305721

## GABRIEL CAPITAL GROUP

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450 Park Avenue  
New York, New York 10022

TELEPHONE 212 838-7200  
FACSIMILE 212 838-9603

December 22, 1992

Gabriel Capital, L.P.  
450 Park Avenue  
32nd Floor  
New York, New York 10022

Dear Sirs:

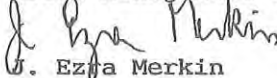
During 1992 you maintained a managed account at Bernard L. Madoff & Company that was administered by Ariel Management Corporation. As previously agreed, Ariel Management Corporation is entitled to an investment advisory fee relating to this managed account.

The 1992 investment advisory fee relating to your account at Madoff & Company is approximately \$128,328. This amount is 1% of your estimated ending account balance (pro rated for mid-year investments, if any).

By signing in the space provided below, you are authorizing the payment of this fee (calculated as described above) to Ariel Management Corporation as of the last business day of the fiscal year. Signing below also confirms your understanding and agreement that at January 1, 1992, your managed account with Madoff & Company will be liquidated and the proceeds will be used to purchase a limited partnership interest in Ascot Partners, L.P. Ascot's sole asset will be a managed account at Madoff & Company.

Please do not hesitate to call if any questions arise or if additional information is needed.

Sincerely,  
Ariel Management Corporation

  
J. Ezra Merkin  
President

Agreed and Accepted:

By: \_\_\_\_\_

Date: \_\_\_\_\_

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GCC-NYAG 0027498

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BS00305722



Delaware Charter Guarantee & Trust Company

June 27, 1997

MICHAEL AUTERA  
450 PARK AVENUE # 3201  
NEW YORK NY 10022

RE: Ascot Partners L. P.

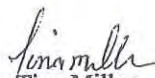
Dear Mr. Autera:

Thank you for taking the time to review our operational investment requirements. We have received your signed agreement to act in accordance with the outlined provisions. Please accept this letter as your confirmation that we will allow Ascot Partners L. P. as an investment within Delaware Charter's retirement plans.

We would like to take a moment to remind you that we are not licensed to give investment advice and, accordingly, do not endorse or review specific investments for their legal or financial suitability. Also, this letter is not an authorization to make or complete a purchase for any of our customers.

If you have any questions or require additional confirmation, please call me on extension 427.

Sincerely,

  
Tina Miller  
Special Products

TM/xt

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1013 Centre Road, P.O. Box 8963 • Wilmington, Delaware 19899-8963  
Phone (302) 995-2131 • (800) 209-9010 • Fax (302) 999-9554

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